

**RECEIVED
CENTRAL FAX CENTER**

MAY 18 2005

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re the application of
Shinya MATSUMOTO et al.

U.S. Serial No. 09/658,594

Group Art Unit: 2672

Filing Date: September 8, 2000

Examiner: Daniel J. Chung

Title METHOD OF AND APPARATUS FOR RENDERING AN IMAGE
(as amended) SIMULATING FLUID MOTION, WITH RECORDING MEDIUM AND
PROGRAM THEREFOR

Certificate of Facsimile Transmission

This paper is being submitted by facsimile to the USPTO's
Centralized Facsimile Number 703-872-9306, on or before May
24, 2004.

By, 
Paul A. Guss

RESPONSE TO OFFICE ACTION UNDER 37 CFR § 1.111

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

RECEIVED
MAY 19 2005
OPE/JCWS

In response to the non-final Office Action dated January 24,
2005, the following amendments are respectfully submitted.

Amendments to the Claims appear on pages 2 through 12 of
this paper, with the applicant's REMARKS commencing on page 13.

05/19/2005 SSITHIB1 00000069 072519 09658594
01 FC:1251 120.00 DA